सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 164 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

———

NOTIFICATION

The 17th September, 2025.

No.ERTS (T) 3/2025/199. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), and in supersession of the notification of the Government Excise, Registration, Taxation and Stamps Department, No.ERTS(T) 65/2017/2, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-II A, *vide* number 89, dated the 5th July, 2017, except as respects things done or omitted to be done before such supersession, the Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the state tax leviable thereon under section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017).

SCHEDULE

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domestic us, ducks, geese, turkeys and guinea fowls
6.	0106	Other live animals such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh or chilled
8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods, other than fresh or chilled, other than pre-packaged and labelled
10.	03	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
11.	0301	Live fish
12.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
13.	0304, 0306, 0307, 0308,0309	All goods, fresh or chilled
14.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods, other than fresh or chilled, and other than pre-packaged and labelled

15.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, UHT milk
16.	0403	Curd, Lassi, Butter milk, other than pre-packaged and labelled
17.	0406	Chena or paneer, whether or not pre-packaged and labelled
18.	0407	Birds' eggs, in shell, fresh, preserved or cooked
19.	0409	Natural honey, other than pre-packaged and labelled
20.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
21.	0504	All goods, fresh or chilled
22.	0504	All goods, other than fresh or chilled, other than pre-packaged and labelled
23.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
24.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
25.	0511	Semen including frozen semen
26.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
27.	0701	Potatoes, fresh or chilled
28.	0702	Tomatoes, fresh or chilled
29.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
30.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
31.	0705	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled
32.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
33.	0707	Cucumbers and gherkins, fresh or chilled
34.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
35.	0709	Other vegetables, fresh or chilled.
36.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
37.	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption
38.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
39.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split other than pre-packaged and labelled
40.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried; sago pith.
41.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, other than pre-packaged and labelled

42.	08	Dried makhana, whether or not shelled or peeled, other than pre-packaged and labelled
43.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
44.	0801	Brazil nuts, fresh, whether or not shelled or peeled
45.	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled
46.	0803	Bananas, including plantains, fresh or dried
47.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
48.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
49.	0806	Grapes, fresh
50.	0807	Melons (including watermelons) and papaws (papayas), fresh
51.	0808	Apples, pears and quinces, fresh
52.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
53.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh
54.	0813	Tamarind dried
55.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
56.	07, 09 or 10	All goods of seed quality
57.	0901	Coffee beans, not roasted
58.	0902	Unprocessed green leaves of tea
59.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries of seed quality
60.	0910 11 10	Fresh ginger, other than in processed form
61.	0910 30 10	Fresh turmeric, other than in processed form
62.	1001	Wheat and meslin, other than pre-packaged and labelled
63.	1002	Rye, other than pre-packaged and labelled
64.	1003	Barley, other than pre-packaged and labelled
65.	1004	Oats, other than pre-packaged and labelled
66.	1005	Maize (corn), other than pre-packaged and labelled
67.	1006	Rice, other than pre-packaged and labelled
68.	1007	Grain sorghum, other than pre-packaged and labelled
69.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, other than pre-packaged and labelled
70.	1101	Wheat or meslin flour, other than pre-packaged and labelled
71.	1102	Cereal flours other than of wheat or meslin, maize (corn) flour, rye flour etc, other than pre-packaged and labelled

72.	1103	Cereal groats, meal and pellets, other than pre-packaged and labelled
73.	1104	Cereal grains hulled
74.	1105	Flour, meal, powder, flakes, granules or pellets of potatoes, other than pre-packaged and labelled
75.	1106	Flour, meal, powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal (IIS 1106 10 10) and guar gum refined split (IIS 1106 10 90)], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than pre-packaged and labelled
76.	1106 10 10	Guar meal
77.	12	All goods of seed quality
78.	1201	Soya beans, whether or not broken, of seed quality
79.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
80.	1204	Linseed, whether or not broken, of seed quality
81.	1205	Rape or colza seeds, whether or not broken, of seed quality
82.	1206	Sunflower seeds, whether or not broken, of seed quality
83.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality
84.	1209	Seeds, fruit and spores, of a kind used for sowing. Explanation: This entry does not cover seeds meant for any use other than sowing
85.	1210	Hop cones, fresh
86.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
87.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled
88.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled
89.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
90.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
91.	1301	Lac and Shellac
92.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
93.	1404 90 40	Betel leaves
94.	1404 90 60	Coconut shell, unworked
95.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
96.	1701 or 1702	(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labeled (ii) Khandsari Sugar, other than pre-packaged and labelled (iii) Rab,other than pre-packaged and labelled

97.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled
98.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, other than pre-packaged and labelled
99.	1905	Pappad, by whatever name it is known
100.	1905 or 2106	Khakhra; Bread (branded or otherwise), Pizza bread, roti, chapathi, paratha, parotta and other Indian breads by any name called
101.	2009 89 90	Tender coconut water other than pre-packaged and labelled
102.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc
103.	2201	Water (other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed unit container)
104.	2201	Non-alcoholic Toddy, Neera including date and palm neera
105.	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed andcattle feed, including grass, hay andstraw, supplement andadditives, wheat bran anddc-oiled cake other than rice bran
106.	2306	De-oiled rice bran
107.	2306	Cotton seed oil cake
108.	2302, 2309	Husk of pulses including Chilka,Concentrates including chuni or churi, Khanda
109.	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water
110.	26	Uranium Ore concentrate
111.	2716 00 00	Electrical energy
112.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
113.	30 or any other Chapter	Drugs or medicines listed in Annexure I
114.	3002	Human Blood and its components
115.	3006	All types of contraceptives
116.	3101	All goods and organic manure, other than pre-packaged and labelled
117.	3304	Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
118.	3825	Municipal waste, sewage sludge, clinical waste
119.	3926	Plastic bangles
120.	4014	Condoms and contraceptives
121.	4016	Erasers
122.	4401	Firewood or fuel wood
123.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
124.	44 or 68	Deities made of stone, marble or wood

125.	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
126.	46	Plates and cups made up of all kinds of leaves/ flowers/bark
127.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
128.	4802	Uncoated paper and paperboard,of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803,used for exercise book, graph book, laboratory note book and notebooks
129.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
130.	4820	Exercise book, graph book, laboratory note book and notebooks
131.	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India
132.	4901	Printed books, including Braille books
133.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
134.	4903	Children's picture, drawing or colouring books
135.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
136.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
137.	4907	Duty Credit Scrips
138.	5001	Silkworm laying, cocoon
139.	5002	Raw silk
140.	5003	Silk waste
141.	5101	Wool, not carded or combed
142.	5102	Fine or coarse animal hair, not carded or combed
143.	5103	Waste of wool or of fine or coarse animal hair
144.	52	Gandhi Topi, Khadi yarn
145.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets
146.	5303	Jute fibres, raw or processed but not spun
147.	5305	Coconut, coir fibre
148.	53	Coir pith compost other than pre-packaged and labelled
149.	63	Indian National Flag
150.	6703	Human hair, dressed, thinned, bleached or otherwise worked
151.	6912 00 40	Earthen pot and clay lamps
152.	69	Idols made of clay
153.	7018	Glass bangles (except those made from precious metals)
154.	7117	Bangles of lac/shellac
155.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other

		tools of a kind used in agriculture, horticulture or forestry other than ghamella.
156.	8214	Pencil sharpeners
157.	8445	Charkha for hand spinning of yarns, including amber charkha
158.	8446	Handloom [weaving machinery]
159.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
160.	9021	Hearing aids
161.	92	Indigenous handmade musical instruments as listed in Annexure II
162.	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
163.	9608,9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalksand tailor's chalk;Slate pencils and chalk sticks
164.	9610 00 00	Slates
165.	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
166.	9803	Passenger baggage
167.	Any chapter	Puja samagri namely:- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
168.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate Central tax, State tax, Union Territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
169.	-	Supply of goods by a Government entity to Central Government, State Government, Union Territory, local authority or any person specified by Central Government, State Government, Union Territory or local authority, against consideration received from Central Government, State Government, Union Territory or local authority in the form of grants

170.	Any Chapter	Parts for manufacture of hearing aids
171.	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)
172.	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.

Explanation.- For the purposes of this Schedule,-

(a) the expressions, -

(i) "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) "pre-packaged and labelled" means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are "pre-packed" as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(iii) "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(iv) "Government entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is-

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority;

(b) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

Annexure-I
[See S. No. 113 of the Schedule]

	List of drugs or medicines
1.	Gene Therapy
2.	Agalsidase Beta
3.	Imiglucerase
4.	Eptacog alfa activated recombinant coagulation factor VIIa

5.	Onasemnogencabeparvovec
6.	Asciminib
7.	Mepolizumab
8.	Pegylated Liposomal Irinotecan
9.	Daratumumab
10.	Daratumumab subcutaneous
11.	Teclistamab
12.	Amivantamab
13.	Alectinib
14.	Risdiplam
15.	Obinutuzumab
16.	Polatuzumabvedotin
17.	Entrectinib
18.	Atezolizumab
19.	Spesolimab
20.	Velaglucerase Alpha
21.	Agalsidase Alfa
22.	Rurioctocog Alpha Pegol
23.	Idursulphatase
24.	Alglucosidase Alfa
25.	Laronidase
26.	Olipudase Alfa
27.	Tepotinib
28.	Avelumab
29.	Emicizumab
30.	Belumosudil
31.	Miglustat
32.	Velmanase Alfa
33.	Alirocumab
34.	Evolocumab
35.	Cystamine Bitartrate
36.	CI-Inhibitor injection
37.	Inclisiran

Annexure-II
[See S. No. 161 of the Schedule]

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara

4.	GetchuVadyam or Jhallari
5.	Gopichand or Gopiyantra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala(violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument

45.	Pulluvankutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhopar (tribal drums)
84.	Maddale
85.	Maram

86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukhavadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala/tabl/chameli - goblet drum
94.	Tabla
95.	Tablatarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or dufDimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayanithappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo

127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhimannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No.327 - 680 + 20 — 4 - 10 - 2025.
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 165 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/200. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No.ERTS(T)65/2017/3, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 90, dated the 5th July, 2017, namely:-
In the said notification, in the TABLE, against Sl. No. 1, for the entry under column (4), the entry "9%" shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 329 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 166 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/201. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India Excise, Registration, Taxation and Stamps Department, No. 8/2018-State Tax (Rate), dated the 25th January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, vide number 116, dated the 7th February, 2018, namely:-

In the said notification, for the words, brackets, and figures "Schedule IV of Notification No. 1/2017 -State Tax (Rate)", the following shall be substituted, namely:- "Schedule II of Notification No. 9/2025 - State Tax (Rate)".

2. This notification shall come into force on the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 331 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 167 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/202. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department No.21/2018 - State Tax (Rate), dated the 26th July, 2018, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 309, dated the 7th August, 2018, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5%
2.	420222, 420229, 42023110, 42023190, 420232, 420239	Handbags including pouches and purses; jewellery box	2.5%
3.	4416, 4421 9990	Carved wood products, artware/decorative articles of wood (including in lay work, casks, barrel, vats)	2.5%
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5%

5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft).	2.5%
6.	45039090 450490	Artware of cork (including articles of sholapith).	2.5%
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat].	2.5 %
8.	4802	Hand-made paper and paperboard.	2.5 %
9.	4823	Articles made of paper mache.	2.5%
10.	5607, 5609	Coir articles.	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woolen yarn and aabhala (mirror) with or without hanging flaps.	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba).	2.5%
13.	5804 3000	Handmade lace.	2.5%
14.	5805	Hand-woven tapestries.	2.5%
15.	5808 10	Hand-made braids and ornamental trimming in the piece.	2.5%
16.	5810	Hand embroidered articles.	2.5%
17.	6117,6214	Handmade/hand embroidered shawls.	2.5%
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand).	2.5%
19.	68159990	Stone artware, stone in lay work.	2.5%
20.	69120010 69120020	Tableware and kitchen ware of clay and terracotta, other clay articles.	2.5%
21.	69139000	Statuettes & other ornamental ceramic articles (incl. blue potteries).	2.5%
22.	70099200	Ornamental framed mirrors.	2.5%
23.	701810	Bangles, beads and smallware.	2.5 **%**
24.	70189010	Glass statues [other than those of crystal].	2.5%
25.	70200090	Glass artware [incl. pots jars, votive, cask, cake cover, tulip bottle, vase].	2.5%
26.	71131110	Silver filigree work.	1.5%
27.	7117	Hand made imitation jewellery (including natural seeds, beads jewellery, cardamom garland).	1.5%
28.	73269099	Artware of iron.	2.5%
29.	741980	Artware of brass, copper/copper alloys, electro plated with nickel/silver.	2.5%

30.	76169990	Aluminium artware	2.5%
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of basemetal; photograph, picture or similar frames, of basemetal; mirrors of basemetal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokrajaali).	2.5%
32.	940510	Handcrafted lamps (including Panchloga lamp).	2.5%
33.	940150, 940380	Furniture of bamboo, rattan, and cane.	2.5%
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll).	2.5%
35.	9504	Ganjifacard.	2.5%
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material.	2.5%
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac).	2.5%
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.).	2.5%
39.	9703	Original sculptures and statuary, in metal, stone, or any other material.	2.5%

2. This notification shall come into force on the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 333 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 168 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/203. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby notifies the rate of the state tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

Sl. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	69010010	Bricks of fossil meals or similar siliceous earths.
3.	69041000	Building bricks.
4.	69051000	Earthen or roofing tiles.

Explanation.— For the purposes of this notification,—

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 335 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 169 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS (T) 3/2025/332.- In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-sections (1) and (3) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department, No.ERTS(T) 65/2017/11, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-II A, *vide* number 98, dated the 5th July, 2017, namely:-

In the said notification,-

(1) with effect from the 22nd day of September, 2025,-

(a) in the Table, -

(i) against serial number 3, in column (3), -

(A) against item (vii), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (viii), for the entry in column (4), the entry “9” shall be substituted;

(C) against item (x), for the entry in column (4), the entry “9” shall be substituted;

(ii) against serial number 7,in column (3), -

(A) against item (i), -

(I) for the entry in column (4),the entry “2.5” shall be substituted;

(II) in column (5), the following shall be inserted, namely: -

“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]”;

(B) in item (vi), in the Explanation, in clause (a), after the words “covered by items”, the brackets and figure “(i),” shall be inserted;

(iii) against serial number 8, in column (3),-

(A) against item (v), for the entry in column (4), the entry “9” shall be substituted;

(B) against item (vi), in column (4), for the figure “6”, the figure “9” shall be substituted;

(iv) against serial number 9,-

(A) in column (3),against sub-item (b) of item (iii) in column (4), for the figure "6", the figure "9" shall be substituted;

(B) for item (iv) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
"(iv) Transport of goods in containers by rail by any person other than Indian Railways.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	9	-";

(C) in column (3), against item (v), in the entry in column (4), for the figure "6", the figure "9" shall be substituted;

(D) for item (vi) in column (3) and the entries corresponding relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
"(vi) Multimodal transportation of goods where at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods are used by a multimodal transporter, where;		
(a) Transportation of goods by any mode of transport other than air.	2.5	Provided that the credit of input tax charged on goods and services used in supplying the service, other than input tax credit of input services of transportation of goods (i.e. services of transport of goods procured from other service provider), has not been taken: Provided further that where the supplier of input service of transportation of goods to a multimodal transporter charges central tax at a rate higher than 2.5%, credit of input tax charged

		on such input services of goods transportation in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.: Provided also that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India. Illustration: 'A' engages 'B' (multimodal transporter) for transport of goods from New Delhi to Gaya for Rs 1200, wherein 'B' uses more than one mode of transport for the movement of goods. 'B', for supplying the said service hires a GTA i.e., 'C' for Rs 600 who charges central tax at 9%.'B' also hires 'D', a Container Transport Operator for Rs 400 who charges central tax at 2.5%, for supplying their services. 'B' shall be entitled to take input tax credit on the above-mentioned input services of transportation of goods as under: (i) Only to the extent of Rs. 15 (2.5% of Rs. 600) and not Rs. 54 for the input service of GTA; (ii) To the extent of Rs. 10 (2.5% of Rs. 400) for the input service of container transport operator.
(b) At least one mode of transport is by air.	9	Provided that nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.";

(v) against serial number 10,-

(A) in column (3), against item (i), in the entry in column (4), for the figure "6", the figure "9" shall be substituted;

(B) for item (ia) in column (3) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted: -

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business has not been taken: [Please refer to Explanation no. (iv)] Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5% shall not be taken.
	Or	
	9	-";

(vi) for serial number 12and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"12	Heading 9968	(i) Postal services	9	-
		(ii) Courier services	9	-
		(iii) local delivery services (a) Supplied through electronic commerce operator where the person supplying such services is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. (b) other than (a) above	9	-

		(iv) Delivery services other than (i), (ii) and (iii) above	9	-";

(vii) against serial number 15, in column (3), against item (vi), for the entry in column (4), the entry "2.5" shall be substituted;

(viii) against serial number 21, in column (3),-

(A) item (ia), and the corresponding entries relating there to in columns (4) and (5) shall be omitted;

(B) for item (ii), the following item shall be substituted, namely:-

"(ii) Other professional, technical and business services other than (i) above and serial number 38 below";

(ix) against serial number 24, in column (3), against item (ii), for the entry in column (4), the entry "9" shall be substituted;

(x) for serial number 26 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	0.75	-";
		(ii) Services by way of job work in relation to- (a) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (b) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food falling under heading 2309 of the said chapter; (c) goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	2.5	

		Provided that nothing contained in clause (d) shall apply to job-work in relation to leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), respectively; (e) Printing of newspapers, books (including Braille books), journals and periodicals; (f) Printing of all goods falling under Chapters 48 or 49 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5% or Nil; (g) Textiles and textile products falling under Chapters 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (h) bricks falling under Chapters 68 or 69in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5%; (i)all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (j) handicraft goods; (k) umbrella.		
		(iii) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption;	9	
		(iv) Services by way of job work other than (i), (ii), and (iii) above.	9	
		(v) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers, books (including Braille books), journals and periodicals; (b) printing of all goods falling under Chapters 48 or 49in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) which attract central tax @2.5% or Nil.	2.5	

		(vi) Tailoring services.	2.5	
		(vii) Services by way of any treatment or process on goods belonging to another person, other than (v) and (vi) above.	9	

(xi) against serial number 32, in column (3),-

(A) against item (i), for the entry in column (4), the entry "2.5" shall be substituted;

(B) against item (ia), for the entry in column (4), the entry "2.5" shall be substituted;

(xii) against serial number 34, in column (3),-

(A) against item (ii), for the entry in column (4), the entry "2.5" shall be substituted;

(B) in item (iiia), the following explanation shall be inserted, namely: -

"Explanation: Nothing contained in clause (b) of this item shall apply to a 'recognised sporting event'.";

(C) against item (iiia), for the entry in column (4), the entry "20" shall be substituted;

(D) against item (iv), for the entry in column (4), the entry "20" shall be substituted;

(xiii) for serial number 35and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"35	Heading 9997	(i) Beauty and physical well-being services falling under Group 99972.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation No. (iv)]
		(ii) Other services (washing, cleaning, and dyeing services; and other miscellaneous services including services nowhere else classified).	9	-";

		Explanation.- For the removal of doubt, it is hereby clarified that, supplies covered by item (i) in column (3) shall attract central tax prescribed against them in column (4)subject to conditions specified against them in column (5),which is a mandatory rate and shall not be levied at the rate specified under this item.		

(xiv) against serial number 38, in column (3), for the Explanation, the following explanation shall be substituted, namely:-

"Explanation:- This entry shall be read in conjunction with serial number 437 of Schedule I of notification No. 9/2025- Central Tax (Rate), dated 17thSeptember, 2025."

(b) in paragraph 4 relating to Explanation,-

(i) for clause (xxxx), the following clause shall be substituted, namely: -
"(xxxx)'goods transport agency' means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include
(i) electronic commerce operator by whom the services of local delivery are provided;
(ii) electronic commerce operator through whom the services of local delivery are provided";

(ii) after clause (xxxx), the following clauses shall be inserted, namely: -
"(xxxxi) 'recognised sporting event' has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017-Central Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) 'multimodal transporter' means a person who,-

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.".

(2) with effect from the 1st day of April, 2025,in paragraph 4, in clause (xxxvi), the following Explanations shall be inserted, namely: -

"*Explanation 1.*- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a person applying for amendment of registration to declare an additional place of business.".

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No.337 - 680 + 20 — 4 - 10 - 2025.
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 170 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/333. - In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No.ERTS(T) 65/2017/12, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 99, dated the 5th July, 2017, namely:—

In the said notification,-

(a) In the table,-

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

"Explanation. - Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.";

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36E	Heading 9971	Reinsurance of the insurance services specified in serial numbers 36C or 36D.	Nil	Nil";

(b) in paragraph 2,

(i) for clause (ze), the following shall be substituted, namely: -

"(ze) 'goods transport agency' means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided";

(ii) after clause (zfa), the following clause shall be inserted, namely:-

"(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, 'group' means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer- employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer- employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/activities other than insurance.";

(iii) after clause (zg), the following clause shall be inserted, namely: -

"(zga) 'health insurance business' means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;".

2. This notification shall come into force with effect from the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 339 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 171 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/334. - In exercise of the powers conferred by sub-section (5) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government Excise, Registration, Taxation and Stamps Department, No.ERTS(T) 65/2017/17, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 104, dated the 5th July, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

> "(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Meghalaya Goods and Services Tax Act, 2017".

2. This notification shall come into force with effect from the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 341 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 172 **Shillong, Saturday, October 4, 2025** **12th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/335. - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India Excise, Registration, Taxation and Stamps Department, No.8/2018-State Tax (Rate), dated the 25th January, 2018, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 116, dated the 7th February, 2018, namely:-

In the said notification, for the words, brackets, and figures "Schedule IV of Notification No. 1/2017 - State Tax (Rate)", the following shall be substituted, namely:-"Schedule II or Schedule III of Notification No. 9/2025 - State Tax (Rate)".

2. This notification shall come into force on the 22nd day of September, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 343 - 680 + 20 — 4 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp